

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 02/03/12

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WESTBROOK

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	1,168	548	1,716	743	2,459
10	ATTENDING PUPILS (OCTOBER 2011)	1,174	560	1,734	695	2,429
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,171.0	554.0	1,725.0 (71%)	719.0 (29%)	2,444.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	68.9 (17:1)	34.6 (16:1)	47.9 (15:1)	=	151.4	/	160.1	=	.95 X	7804,633	=	5264,225	2150,176
B.	GUIDANCE	3.3 (350:1)	1.6 (350:1)	2.9 (250:1)	=	7.8	/	11.0	=	.71 X	554,261	=	279,403	114,122
C.	LIBRARIANS	1.5 (800:1)	0.7 (800:1)	0.9 (800:1)	=	3.1	/	1.9	=	1.63 X	96,109	=	111,227	45,431
D.	HEALTH	1.5 (800:1)	0.7 (800:1)	0.9 (800:1)	=	3.1	/	2.0	=	1.55 X	108,272	=	119,154	48,668
E.	EDUCATION TECHS	11.7 (100:1)	5.5 (100:1)	2.9 (250:1)	=	20.1	/	9.0	=	2.23 X	183,671	=	290,806	118,780
F.	LIBRARY TECHS	2.3 (500:1)	1.1 (500:1)	1.4 (500:1)	=	4.8	/	4.0	=	1.20 X	85,076	=	72,485	29,606
G.	CLERICAL	5.9 (200:1)	2.8 (200:1)	3.6 (200:1)	=	12.3	/	10.0	=	1.23 X	317,505	=	277,277	113,254
H.	SCHOOL ADMIN.	3.8 (305:1)	1.8 (305:1)	2.3 (315:1)	=	7.9	/	8.0	=	.99 X	637,610	=	448,176	183,058

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		63,825	26,603
B.	Supplies and Equipment	346	478		596,850	343,682
C.	Professional Development	59	59		101,775	42,421
D.	Instructional Leadership Support	24	24		41,400	17,256
E.	Co- and Extra-Curricular Student	34	114		58,650	81,966
F.	System Administration/Support	220	220		379,500	158,180
G.	Operations & Maintenance	1,013	1,204		1747,425	865,676

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1097,062	448,095
B.	Education & Library Technicians	36.00%	130,785	53,419
C.	Clerical	29.00%	80,410	32,844
D.	School Administrators	14.00%	62,745	25,628

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	554,126	226,375
16	Adjustment for Title I Revenues	-690,696	-282,115

17	TOTALS	11086,609	4843,125
18	E.P.S. RATES	6,427	6,736

Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,693.0	739.0	2,432.0		
	OCTOBER 2009	1,657.0	771.0	2,428.0		
	APRIL 2010	1,669.0	754.0	2,423.0		
	OCTOBER 2010	1,703.0	736.0	2,439.0		
	APRIL 2011	1,713.0	730.0	2,443.0		
	OCTOBER 2011	1,731.0	687.0	2,418.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,722.0 +	0.00	X	6,427.00	= 11,067,294.00
	9-12 PUPILS	708.5 +	27.66	X	6,736.00	= 4,958,773.76
	ADULT EDUC. COURSES AT .1	12.4		X	6,736.00	= 83,526.40
	K-8 EQUIV. INSTR. PUPILS	1.250		X	6,427.00	= 8,033.75
	9-12 EQUIV. INSTR. PUPILS	2.375		X	6,736.00	= 15,998.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5557	956.9	X .15	X	6,427.00	= 922,499.45
	9-12 DISADVANTAGED @ .5557	393.7	X .15	X	6,736.00	= 397,794.48
	K-8 LIMITED ENGLISH PROF.	128.0	X .500	X	6,427.00	= 411,328.00
	9-12 LIMITED ENGLISH PROF.	27.0	X .500	X	6,736.00	= 90,936.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,722.0		X	43.00	= 74,046.00
	9-12 STUDENT ASSESSMENT	708.5		X	43.00	= 30,465.50
	K-8 TECHNOLOGY RESOURCES	1,722.0		X	98.00	= 168,756.00
	9-12 TECHNOLOGY RESOURCES	708.5		X	296.00	= 209,716.00
	K-2 PUPILS	625.5	X .10	X	6,427.00	= 402,008.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,841,176.19
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					18,275,940.90
30	ADJUSTED TOTAL OPERATING ALLOCATION					18,275,940.90

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	175,965.74	X	101.10%	=	177,901.36
32	SPECIAL EDUCATION - EPS ALLOCATION					3,294,463.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	1,223,611.27	X	101.10%	=	1,237,070.99
35	TRANSPORTATION - EPS ALLOCATION					1,177,941.64
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					18,520.25
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,905,897.25
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					24,181,838.15

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	WESTBROOK				
	12/01/12	REGIONAL VOCATIONAL SCHOOL	269,253.32	40,051.43	309,304.75
	06/01/13	REGIONAL VOCATIONAL SCHOOL	0.00	36,685.76	36,685.76
	12/01/12	CANAL SCHOOL ADDITION	77,500.00	11,528.13	89,028.13
	06/01/13	CANAL SCHOOL ADDITION	0.00	10,559.38	10,559.38
	10/15/12	WESTBROOK MIDDLE SCHOOL	1,299,571.00	546,419.53	1,845,990.53
	04/15/13	WESTBROOK MIDDLE SCHOOL	0.00	520,428.11	520,428.11
42	TOTAL PRINCIPAL & INTEREST		1,646,324.32	1,165,672.34	2,811,996.66
43	APPROVED LEASES FOR 2011-12 - WESTBROOK				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - WESTBROOK				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - WESTBROOK				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,811,996.66
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				26,993,834.81

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
WESTBROOK	2,430.5	100.00%	26,993,834.81		0.00		26,993,834.81		
TOTAL	2,430.5						26,993,834.81		
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			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
WESTBROOK			1,862,950,000	7.690		14,326,085.50		26,993,834.81	14,326,085.50 100.00% 7.69M
TOTAL			1,862,950,000			14,326,085.50		26,993,834.81	14,326,085.50 100.00% 7.69M
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E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					26,993,834.81	14,326,085.50	12,667,749.31	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					26,993,834.81	14,326,085.50	12,667,749.31	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59D	BUS REFURBISHING ADJUSTMENT							0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							12,667,749.31	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 53.07% STATE SHARE % = 46.93%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 53.07% STATE SHARE % = 46.93%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION					27,559,070.10			

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